



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES
25 SIGOURNEY STREET, HARTFORD CT 06106

IFTA-100-MN

Use this form to report operations for the
quarter ending
Month Day Year

This report must be filed by the
last day of the month following
the end of the quarter.

Licensee IFTA Identification Number CT		
Name		
Street address		
City	State	Zip Code

- ☐ Address change
☐ No operation in
any jurisdiction
☐ Cancel license
☐ Amended report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to: COMMISSIONER OF REVENUE SERVICES. See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
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Enter the *Total* from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in Lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (<i>from worksheet on back of IFTA-101-I-MN</i>) .	5		
6 Subtotal of amount due or (credit) (<i>add lines 1 through 5</i>)	6		
7 Penalty (<i>see instructions</i>)	7		
8 Total balance due or (credit) (<i>add lines 6 and 7</i>)	8		
9 Credits to be applied	9		
10 Balance due/(credit) (<i>subtract line 9 from line 8</i>)	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this report, including any schedules,
is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ()
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ()	
Paid preparer's address		
Paid preparer's signature	Date	

Please make a copy of this report for your records.

For Office Use Only		
Sig <input type="checkbox"/> Corr <input type="checkbox"/> Name/ID <input type="checkbox"/>		
CT		
Date Received		

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

Enter the ending date of the quarter covered by this report.

fold
here Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark *X* in this box if this address is your new or corrected address.

No Operation - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on the license. Destroy any used decals.

Amended Report - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

fold
here Enter any credit amounts in brackets.

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN, for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - Enter the amount of prior credits you are claiming. Any credit not claimed will be carried over to the next filing period.

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets.

If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1. If the amount on line 10 is a credit, enter the credit amount in brackets.

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

For additional forms or information, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN*.

Make sure this address shows through envelope window.



STATE OF CONNECTICUT
PO BOX 22075
ALBANY NY 12201-2075



MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF REVENUE SERVICES**.
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.

	Code	Fuel Type
Tax on:	<input type="checkbox"/> D	(Diesel)
	<input type="checkbox"/> G	(Motor fuel gasoline)
	<input type="checkbox"/> E	(Ethanol)
	<input type="checkbox"/> P	(Propane)
	<input type="checkbox"/> _____	

Attach this schedule to Form IFTA-100-MN,
IFTA Quarterly Fuel Use Tax Report.

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the
quarter ending
Month Day Year

Licensee IFTA Identification number CT	Name
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(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	÷	(D) _____	=	(E) ____ . ____

[illegible]

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN. For all other fuel types transfer the total amount of Column Q from each schedule to column S of the worksheet on the back of Form IFTA-101-I-MN, *Instructions for Form IFTA-101-MN*.

[illegible]

Instructions for Form IFTA-101-MN

IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to Form IFTA-105.1, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to two (2) decimal places (e.g., 4.567 = 4.57).**

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two (2) consecutive lines if the traveled jurisdiction administers a surcharge¹ in addition to their regular fuel tax. Enter the jurisdiction's name and the two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column K. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter '0' in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the **taxable** gallons.
- If column L is greater than column K, enter the **credit** gallons. Use brackets to indicate credit gallons.

Column N - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA 105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the amount in column K by the surcharge rate for that jurisdiction in column N.

Column P - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the report until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotal* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotal* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotal from back* line.

Total - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Total* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from the back*, and transfer the *Total* from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

¹ Jurisdictions with surcharge: Indiana, Kentucky, Michigan, Ohio, and Virginia.

(All Other) Fuel Types Worksheet
Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
TOTAL AMOUNT ➡		
Transfer this amount to line 5 of Form IFTA-100-MN		

CONNECTICUT TAX ASSISTANCE

FOR TAX INFORMATION

- Visit the DRS Web site at:
www.drs.state.ct.us
 - Call **CONN-TAX**:
1-800-382-9463 (toll-free from within Connecticut) or
860-297-5962 (from anywhere)
- TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day, seven days a week by calling 860-297-4911.
- Personal taxpayer assistance is available during business hours listed at right. Extended hours are offered January through April. Call Conn-Tax or visit our Web site for details.
- Write to:
Department of Revenue Services
Taxpayer Services Division
25 Sigourney Street
Hartford CT 06106-5032

FORMS AND PUBLICATIONS

May be obtained 24 hours a day, seven days a week by using any of the following resources:

- **Internet**
Preview and download forms and publications from the DRS Web site at: www.drs.state.ct.us
- **DRS TaxFax**
Call 860-297-5698 from the handset attached to your fax machine and select from the menu; or
- **Telephone**
From a touch-tone phone call:
1-800-382-9463 (toll-free from within Connecticut) and select Option 2, or
860-297-4753 (from anywhere).

WALK-IN OFFICES

For free assistance or forms, visit our offices from Monday through Friday 8:00 a.m. to 5:00 p.m. For pre-recorded directions to DRS offices call CONN-TAX. If you require special accommodations, please advise the DRS representative.

BRIDGEPORT

10 Middle Street
203-579-6251

HAMDEN

3074 Whitney Avenue, Bldg. #2
203-287-8243

HARTFORD

25 Sigourney Street
860-297-5962

NORWICH

2 Cliff Street
860-889-2669

WATERBURY

Rowland State Government Center
55 West Main Street, Suite 100
203-805-6789

STATEWIDE SERVICES

For information on statewide services and programs, visit the ConneCT Web site at www.state.ct.us

For questions about federal taxes, contact the Internal Revenue Service (IRS) at 1-800-829-1040.
To order federal tax forms, call 1-800-829-3676.

DEPARTMENT OF REVENUE SERVICES MISSION

The Mission of the Connecticut Department of Revenue Services is to administer the tax laws of the State of Connecticut and collect tax revenues in the most cost effective manner; achieve the highest level of voluntary compliance through accurate, efficient and courteous customer services; and perform in a manner which instills public confidence in the integrity and fairness of the state's tax programs.



State of Connecticut
DEPARTMENT OF REVENUE SERVICES
RATE AND CODE TABLE Use for 1st Quarter 2004 only

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
#11	AL Alabama	0033	0.1700	N	0033	0.1600	N
	AB Alberta	0035	0.2595	N	0035	0.2595	N
	AZ Arizona	0044	0.2600	N	0035	0.0000	N
	AR Arkansas	0035	0.2250	N	0035	0.2150	N
#8	BC British Columbia	0034	0.4325	N	0034	0.4180	N
#1	CA California	0033	0.2780	N	0033	0.0000	N
	CO Colorado	0035	0.2050	N	0035	0.2200	N
#9	CT Connecticut	0034	0.2600	N	0033	0.2500	N
	DE Delaware	0031	0.2200	N	0031	0.2300	N
	FL Florida	0035	0.2907	N	0035	0.1937	N
	GA Georgia	0033	0.1110	N	0033	0.1130	N
#7	ID Idaho	0035	0.2500	N	0033	0.0000	N
	IL Illinois	0035	0.2960	N	0035	0.2690	N
	IN Indiana	0069	0.1600	N	0069	0.1800	N
	IN Indiana	0070	0.1100	Y	0070	0.1100	Y
#2	IA Iowa	0035	0.2250	N	0035	0.2030	N
	KS Kansas	0035	0.2600	N	0035	0.2400	N
	KY Kentucky	0061	0.1200	N	0061	0.1500	N
	KY Kentucky	0062	0.0520	Y	0062	0.0220	Y
#3	LA Louisiana	0035	0.2000	N	0035	0.2000	N
	ME Maine	0030	0.2570	N	0029	0.0000	N
	MB Manitoba	0035	0.3143	N	0035	0.3316	N
	MD Maryland	0033	0.2425	N	0033	0.2350	N
#5	MA Massachusetts	0033	0.2100	N	0033	0.2100	N
	MI Michigan	0057	0.2280	N	0034	0.0000	N
	MN Minnesota	0035	0.2000	N	0035	0.2000	N
	MS Mississippi	0035	0.1800	N	0035	0.1800	N
#4	MO Missouri	0035	0.1700	N	0034	0.1700	N
	MT Montana	0035	0.2775	N	0035	0.2700	N
	NE Nebraska	0035	0.2480	N	0035	0.2480	N
	NV Nevada	0035	0.2700	N	0033	0.0000	N
#6	NB New Brunswick	0033	0.4872	N	0033	0.4180	N
	NH New Hampshire	0029	0.1800	N	0029	0.0000	N
	NJ New Jersey	0031	0.1750	N	0031	0.1450	N
	NM New Mexico	0035	0.1800	N	0033	0.0000	N
#12	NY New York	0033	0.3115	N	0033	0.3310	N
	NL Newfoundland	0033	0.4757	N	0033	0.4757	N
	NC North Carolina	0035	0.2430	N	0035	0.2430	N
	ND North Dakota	0035	0.2100	N	0035	0.2100	N
#10	NS Nova Scotia	0033	0.4440	N	0034	0.4469	N
	OH Ohio	0069	0.2400	N	0069	0.2400	N
	OH Ohio	0070	0.0300	Y	0070	0.0300	Y
	OK Oklahoma	0035	0.1300	N	0035	0.1600	N
#8	ON Ontario	0029	0.4123	N	0029	0.4238	N
	OR Oregon	0033	0.0000	N	0033	0.0000	N
	PA Pennsylvania	0040	0.3120	N	0040	0.2620	N
	PE Prince Edward Island	0034	0.3892	N	0034	0.4036	N
#6	QC Quebec	0035	0.4671	N	0033	0.4382	N
	RI Rhode Island	0031	0.3000	N	0031	0.3000	N
	SK Saskatchewan	0035	0.4325	N	0035	0.4325	N
	SC South Carolina	0033	0.1600	N	0033	0.1600	N
#12	SD South Dakota	0035	0.2200	N	0033	0.0000	N
	TN Tennessee	0035	0.1700	N	0035	0.2000	N
	TX Texas	0035	0.2000	N	0035	0.2000	N
	UT Utah	0035	0.2450	N	0035	0.2450	N
#6	VT Vermont	0043	0.2600	N	0030	0.0000	N
	VA Virginia	0065	0.1600	N	0065	0.1600	N
	VA Virginia	0066	0.0350	Y	0066	0.0350	Y
	WA Washington	0035	0.2800	N	0035	0.2800	N
#6	WV West Virginia	0033	0.2535	N	0033	0.2535	N
	WI Wisconsin	0035	0.3150	N	0035	0.3150	N
	WY Wyoming	0035	0.1400	N	0035	0.1400	N

FOOTNOTES FOR 1st QUARTER 2004

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

#3 Missouri Reporting is not required for Propane &/or Natural Gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

5 - ONTARIO Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

6 - UTAH Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

7 - MAINE CNG rate is per 100 standard cubic feet

8 - BRITISH COLUMBIA PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

9 - IDAHO Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund,

10 - TEXAS Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

11 - ARIZONA Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.

12 - TENNESSEE CNG is 5.66 lbs per gallon.



State of Connecticut
DEPARTMENT OF REVENUE SERVICES
RATE AND CODE TABLE Use for 4th Quarter 2003 only

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0034	0.2494	N	0034	0.2494	N
	AL Alabama	0032	0.1700	N	0032	0.1600	N
#11	AR Arkansas	0034	0.2250	N	0034	0.2150	N
#12	AZ Arizona	0043	0.2600	N	0034	0.0000	N
#9	BC British Columbia	0033	0.4157	N	0033	0.4018	N
#1	CA California	0032	0.2630	N	0032	0.0000	N
	CO Colorado	0034	0.2050	N	0034	0.2200	N
	CT Connecticut	0033	0.2600	N	0032	0.2500	N
	DE Delaware	0030	0.2200	N	0030	0.2300	N
	FL Florida	0034	0.2877	N	0034	0.1917	N
	GA Georgia	0032	0.1131	N	0032	0.1131	N
	IA Iowa	0034	0.2250	N	0034	0.2030	N
#10	ID Idaho	0034	0.2500	N	0032	0.0000	N
	IL Illinois	0034	0.2870	N	0034	0.2580	N
	IN Indiana	0067	0.1600	N	0067	0.1800	N
	IN Indiana	0068	0.1100	Y	0068	0.1100	Y
	KS Kansas	0034	0.2600	N	0034	0.2400	N
	KY Kentucky	0059	0.1200	N	0059	0.1500	N
	KY Kentucky	0060	0.0520	Y	0060	0.0220	Y
	LA Louisiana	0034	0.2000	N	0034	0.2000	N
	MA Massachusetts	0032	0.2100	N	0032	0.2100	N
	MB Manitoba	0034	0.3020	N	0034	0.3187	N
	MD Maryland	0032	0.2425	N	0032	0.2350	N
#8	ME Maine	0029	0.2570	N	0028	0.0000	N
	MI Michigan	0056	0.2250	N	0033	0.0000	N
#1	MN Minnesota	0034	0.2000	N	0034	0.2000	N
#3	MO Missouri	0034	0.1700	N	0033	0.1700	N
#2	MS Mississippi	0034	0.1800	N	0034	0.1800	N
	MT Montana	0034	0.2775	N	0034	0.2700	N
	NB New Brunswick	0032	0.4683	N	0032	0.4018	N
	NC North Carolina	0034	0.2420	N	0034	0.2420	N
	ND North Dakota	0034	0.2100	N	0034	0.2100	N
	NE Nebraska	0034	0.2460	N	0034	0.2460	N
	NL Newfoundland	0032	0.4572	N	0032	0.4572	N
	NH New Hampshire	0028	0.1800	N	0028	0.0000	N
	NJ New Jersey	0030	0.1750	N	0030	0.1450	N
	NM New Mexico	0034	0.1800	N	0032	0.0000	N
	NS Nova Scotia	0032	0.4267	N	0033	0.4295	N
	NV Nevada	0034	0.2700	N	0032	0.0000	N
	NY New York	0032	0.3015	N	0032	0.3150	N
	OH Ohio	0067	0.2400	N	0067	0.2400	N
	OH Ohio	0068	0.0300	Y	0068	0.0300	Y
	OK Oklahoma	0034	0.1300	N	0034	0.1600	N
#6	ON Ontario	0028	0.3963	N	0028	0.4073	N
	OR Oregon	0032	0.0000	N	0032	0.0000	N
#4	PA Pennsylvania	0039	0.3080	N	0039	0.2590	N
	PE Prince Edward Island	0033	0.3741	N	0033	0.3879	N
	QC Quebec	0034	0.4489	N	0032	0.4212	N
#5	RI Rhode Island	0030	0.3000	N	0030	0.3000	N
	SC South Carolina	0032	0.1600	N	0032	0.1600	N
	SD South Dakota	0034	0.2200	N	0032	0.0000	N
	SK Saskatchewan	0034	0.4157	N	0034	0.4157	N
	TN Tennessee	0034	0.1700	N	0034	0.2000	N
#11	TX Texas	0034	0.2000	N	0034	0.2000	N
#7	UT Utah	0034	0.2450	N	0034	0.2450	N
	VA Virginia	0064	0.0350	Y	0064	0.0350	Y
	VA Virginia	0063	0.1600	N	0063	0.1600	N
	VT Vermont	0042	0.2600	N	0029	0.0000	N
	WA Washington	0034	0.2800	N	0034	0.2800	N
	WI Wisconsin	0034	0.3150	N	0034	0.3150	N
	WV West Virginia	0032	0.2535	N	0032	0.2535	N
	WY Wyoming	0034	0.1400	N	0034	0.1400	N

FOOTNOTES FOR 4TH QUARTER 2003

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

#3 Missouri Reporting is not required for Propane &/or Natural Gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

5 - RHODE ISLAND Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

6 - ONTARIO Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

7 - UTAH Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

8 - MAINE CNG rate is per 100 standard cubic feet

9 - BRITISH COLUMBIA PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

10 - IDAHO Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline- powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at taxrep@tax.state.id.us or www2.state.id.us/tax/ifta.htm, to obtain the refund form (Form 75) or assistance in filing your claim.

11 - TEXAS Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts. Effective September 1, 2003, a climate control system (air conditioner unit) may no longer be claimed as a power take-off unit for the purpose of a motor fuel tax refund.

12 - ARIZONA Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.



State of Connecticut
DEPARTMENT OF REVENUE SERVICES
RATE AND CODE TABLE Use for 3rd Quarter 2003 only

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0033	0.2543	N	0033	0.2543	N
	AL Alabama	0031	0.1700	N	0031	0.1600	N
	AR Arkansas	0033	0.2250	N	0033	0.2150	N
# 12	AZ Arizona	0042	0.2600	N	0033	0.0000	N
# 9	BC British Columbia	0032	0.4238	N	0032	0.4096	N
# 1	CA California	0031	0.2630	N	0031	0.0000	N
	CO Colorado	0033	0.2050	N	0033	0.2200	N
	CT Connecticut	0032	0.2600	N	0031	0.2500	N
	DE Delaware	0029	0.2200	N	0029	0.2300	N
	FL Florida	0033	0.2877	N	0033	0.1917	N
	GA Georgia	0031	0.1150	N	0031	0.1150	N
	IA Iowa	0033	0.2250	N	0033	0.2000	N
# 10	ID Idaho	0033	0.2500	N	0031	0.0000	N
	IL Illinois	0033	0.2870	N	0033	0.2580	N
	IN Indiana	0065	0.1600	N	0065	0.1800	N
	IN Indiana	0066	0.1100	Y	0066	0.1100	Y
	KS Kansas	0033	0.2600	N	0033	0.2400	N
	KY Kentucky	0057	0.1200	N	0057	0.1500	N
	KY Kentucky	0058	0.0520	Y	0058	0.0220	Y
	LA Louisiana	0033	0.2000	N	0033	0.2000	N
	MA Massachusetts	0031	0.2100	N	0031	0.2100	N
	MB Manitoba	0033	0.3080	N	0033	0.3249	N
	MD Maryland	0031	0.2425	N	0031	0.2350	N
# 8	ME Maine	0028	0.2570	N	0027	0.0000	N
	MI Michigan	0055	0.2230	N	0032	0.0000	N
	MN Minnesota	0033	0.2000	N	0033	0.2000	N
# 3	MO Missouri	0033	0.1700	N	0032	0.1700	N
# 2	MS Mississippi	0033	0.1800	N	0033	0.1800	N
	MT Montana	0033	0.2775	N	0033	0.2700	N
	NB New Brunswick	0031	0.4775	N	0031	0.4096	N
	NC North Carolina	0033	0.2420	N	0033	0.2420	N
	ND North Dakota	0033	0.2100	N	0033	0.2100	N
	NE Nebraska	0033	0.2460	N	0033	0.2460	N
	NF Newfoundland	0031	0.4661	N	0031	0.4661	N
	NH New Hampshire	0027	0.1800	N	0027	0.0000	N
	NJ New Jersey	0029	0.1750	N	0029	0.1450	N
	NM New Mexico	0033	0.1800	N	0031	0.0000	N
	NS Nova Scotia	0031	0.4351	N	0032	0.4379	N
	NV Nevada	0033	0.2700	N	0031	0.0000	N
	NY New York	0031	0.3125	N	0031	0.3250	N
	OH Ohio	0065	0.2400	N	0065	0.2400	N
	OH Ohio	0066	0.0300	Y	0066	0.0300	Y
	OK Oklahoma	0033	0.1300	N	0033	0.1600	N
# 6	ON Ontario	0027	0.4040	N	0027	0.4153	N
	OR Oregon	0031	0.0000	N	0031	0.0000	N
# 4	PA Pennsylvania	0038	0.3080	N	0038	0.2590	N
	PE Prince Edward Island	0032	0.3814	N	0032	0.3955	N
	PQ Quebec	0033	0.4577	N	0031	0.4294	N
# 5	RI Rhode Island	0029	0.3000	N	0029	0.3000	N
	SC South Carolina	0031	0.1600	N	0031	0.1600	N
	SD South Dakota	0033	0.2200	N	0031	0.0000	N
	SK Saskatchewan	0033	0.4238	N	0033	0.4238	N
	TN Tennessee	0033	0.1700	N	0033	0.2000	N
# 11	TX Texas	0033	0.2000	N	0033	0.2000	N
# 7	UT Utah	0033	0.2450	N	0033	0.2450	N
	VA Virginia	0062	0.0350	Y	0062	0.0350	Y
	VA Virginia	0061	0.1600	N	0061	0.1600	N
	VT Vermont	0041	0.2600	N	0028	0.0000	N
	WA Washington	0033	0.2800	N	0033	0.2800	N
	WI Wisconsin	0033	0.3150	N	0033	0.3150	N
	WV West Virginia	0031	0.2535	N	0031	0.2535	N
	WY Wyoming	0033	0.1400	N	0033	0.1400	N

Footnotes

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

3 - MISSOURI Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective 10/1/97, dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by IRS to use dyed fuel on highway, is not taxable.

5 - RHODE ISLAND Effective January 1, 1998, propane gas and ethanol gasohol (containing 85% or more by volume of ethanol or other blend of alcohol) used in a fleet of ten (10) or more alternative fueled vehicles are exempt from fuel use tax. (IFTA, Inc. was notified of this change by Rhode Island June 15, 1998).

6 - ONTARIO Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002 licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

7 - UTAH Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). The certificate must be kept in the vehicle while the vehicle is in Utah. The annual fee for the Clean Special Fuel Certificate is \$82 for vehicles with two axles and a registered gross vehicle weight of 26,000 pounds or less and \$126 for vehicles with three axles or with a registered gross vehicle weight over 26,000 pounds. The Tax Commission will impose a penalty for using dyed fuel on the highways in addition to any Federal penalties.

8 - MAINE CNG rate is per 100 standard cubic feet

9 - BRITISH COLUMBIA PuriNOx (Trademark) is exempt from tax from August 1, 2001 to July 31, 2004.

10 - IDAHO Gasoline Users - Idaho does not have a fuels use tax reporting requirement for gasoline-powered vehicles reported under IFTA. However, the tax-paid gasoline that IFTA licensees purchase in Idaho and consume in another jurisdiction where a duplicate tax is assessed on gasoline, may be eligible for a refund if the licensee's gasoline purchase meets Idaho's refund criteria. If you think you are eligible for this gasoline tax refund, contact the Idaho State Tax Commission at taxrep@tax.state.id.us or www2.state.id.us/tax/ifta.htm, to obtain the refund form (Form 75) or assistance in filing your claim.

11 - TEXAS Effective September 1, 2001, the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel fuel is exempt from fuel use tax. Water-based emulsions, fuel ethanol, or biodiesel fuel blends should continue to be reported as diesel fuel on the IFTA tax return. Carriers who have paid the Texas fuel use tax on the volume of water, fuel ethanol, or biodiesel blended with petroleum diesel by way of their IFTA return may apply for a tax refund directly from the Texas Comptroller of Public Accounts.

12 - ARIZONA Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel, therefore this fuel is taxable at the rate of \$0.26 per gallon.



State of Connecticut
DEPARTMENT OF REVENUE SERVICES
RATE AND CODE TABLE Use for 2nd Quarter 2003 only

Jurisdictions		DIESEL			GASOLINE		
		Tax Code	US Tax Rate	Sur Charge	Tax Code	US Tax Rate	Sur Charge
	AB Alberta	0032	0.2297	N	0032	0.2297	N
	AL Alabama	0030	0.1700	N	0030	0.1600	N
	AR Arkansas	0032	0.2250	N	0032	0.2150	N
# 12	AZ Arizona	0041	0.2600	N	0032	0.0000	N
# 9	BC British Columbia	0031	0.3828	N	0031	0.3701	N
# 1	CA California	0030	0.2630	N	0030	0.0000	N
	CO Colorado	0032	0.2050	N	0032	0.2200	N
	CT Connecticut	0031	0.2600	N	0030	0.2500	N
	DE Delaware	0028	0.2200	N	0028	0.2300	N
	FL Florida	0032	0.2877	N	0032	0.1917	N
	GA Georgia	0030	0.1189	N	0030	0.1189	N
	IA Iowa	0032	0.2250	N	0032	0.2000	N
# 10	ID Idaho	0032	0.2500	N	0030	0.0000	N
	IL Illinois	0032	0.2870	N	0032	0.2580	N
	IN Indiana	0063	0.1600	N	0063	0.1800	N
	IN Indiana	0064	0.1100	Y	0064	0.1100	Y
	KS Kansas	0032	0.2500	N	0032	0.2300	N
	KY Kentucky	0055	0.1200	N	0055	0.1500	N
	KY Kentucky	0056	0.0520	Y	0056	0.0220	Y
	LA Louisiana	0032	0.2000	N	0032	0.2000	N
	MA Massachusetts	0030	0.2100	N	0030	0.2100	N
	MB Manitoba	0032	0.2782	N	0032	0.2935	N
	MD Maryland	0030	0.2425	N	0030	0.2350	N
# 8	ME Maine	0027	0.2300	N	0026	0.0000	N
	MI Michigan	0054	0.2240	N	0031	0.0000	N
	MN Minnesota	0032	0.2000	N	0032	0.2000	N
# 3	MO Missouri	0032	0.1700	N	0031	0.1700	N
# 2	MS Mississippi	0032	0.1800	N	0032	0.1800	N
	MT Montana	0032	0.2775	N	0032	0.2700	N
	NB New Brunswick	0030	0.4313	N	0030	0.3701	N
	NC North Carolina	0032	0.2340	N	0032	0.2340	N
	ND North Dakota	0032	0.2100	N	0032	0.2100	N
	NE Nebraska	0032	0.2460	N	0032	0.2460	N
	NF Newfoundland	0030	0.4211	N	0030	0.4211	N
	NH New Hampshire	0026	0.1800	N	0026	0.0000	N
	NJ New Jersey	0028	0.1750	N	0028	0.1450	N
	NM New Mexico	0032	0.1800	N	0030	0.0000	N
	NS Nova Scotia	0030	0.3931	N	0031	0.3956	N
	NV Nevada	0032	0.2700	N	0030	0.0000	N
	NY New York	0030	0.3065	N	0030	0.3180	N
	OH Ohio	0063	0.2200	N	0063	0.2200	N
	OH Ohio	0064	0.0300	Y	0064	0.0300	Y
	OK Oklahoma	0032	0.1300	N	0032	0.1600	N
# 6	ON Ontario	0026	0.3650	N	0026	0.3752	N
	OR Oregon	0030	0.0000	N	0030	0.0000	N
# 4	PA Pennsylvania	0037	0.3080	N	0037	0.2590	N
	PE Prince Edward Island	0031	0.3446	N	0031	0.3573	N
	PQ Quebec	0032	0.4135	N	0030	0.3879	N
# 5	RI Rhode Island	0028	0.3000	N	0028	0.3000	N
	SC South Carolina	0030	0.1600	N	0030	0.1600	N
	SD South Dakota	0032	0.2200	N	0030	0.0000	N
	SK Saskatchewan	0032	0.3828	N	0032	0.3828	N
	TN Tennessee	0032	0.1700	N	0032	0.2000	N
# 11	TX Texas	0032	0.2000	N	0032	0.2000	N
# 7	UT Utah	0032	0.2450	N	0032	0.2450	N
	VA Virginia	0060	0.0350	Y	0060	0.0350	Y
	VA Virginia	0059	0.1600	N	0059	0.1600	N
	VT Vermont	0040	0.2600	N	0027	0.0000	N
	WA Washington	0032	0.2300	N	0032	0.2300	N
	WI Wisconsin	0032	0.3150	N	0032	0.3150	N
	WV West Virginia	0030	0.2535	N	0030	0.2535	N
	WY Wyoming	0032	0.1400	N	0032	0.1400	N

FOOTNOTES FOR 2nd QUARTER 2003

1 - CALIFORNIA CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI Natural Gas - LNG and CNG 100 cubic feet

3 - MISSOURI Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

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